



*State of Louisiana*  
*Gaming Control Board*

*KATHLEEN BABINEAUX BLANCO*  
*GOVERNOR*

*H. CHARLES GUADIN*  
*CHAIRMAN*

**MISSION STATEMENT OF THE**  
**LOUISIANA GAMING CONTROL BOARD**

To regulate all gaming activities under its jurisdiction in a manner which instills public confidence and trust that gaming activities are conducted honestly and free from criminal and corruptive elements; to insure the integrity of individual gaming activities by the regulation of persons, practices, associations and activities within the gaming industry.

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***State of Louisiana***  
***Gaming Control Board***

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***CHAIRMAN***

**Mr. President, Mr. Speaker and  
Members of the Louisiana Legislature**

In accordance with La. R.S. 27:15(B)(9)(b), the Louisiana Gaming Control Board submits its tenth annual report. These statistics reflect the status of gaming as it existed on June 30, 2006. The revenue from all sources is detailed with comparison to other states with similar forms of gaming. The report also details economic data in terms of employment, purchasing and local assistance.

Riverboat gaming was the dominant area of gaming activity. Total adjusted gross revenue for fiscal year 2005-06 was \$1,835,928,931, with \$394,478,764 in fees to the state. This was an increase from 2004-05 of \$59,283,847 in fees to the state.

The Shreveport – Bossier area continued to be the strongest market in the state. Adjusted gross revenue for fiscal year 2005-06 was \$727,260,569, an increase of slightly over \$10 million dollars from fiscal year 2004-05. This is largely due to the increase in population immediately following Hurricane Katrina. Prior to the hurricane, there had been a steady decline in this area, which is largely dependent on the Dallas - Fort Worth market, due to Indian Casinos in Oklahoma. This region provides nearly half of all riverboat revenue to the state. Isle of Capri-Bossier City sold its ownership interest to Legend's Gaming and is doing business as DiamondJacks Casino & Resort.

The Lake Charles riverboat market reflected an increase in adjusted gross revenue for fiscal year 2005-2006 of \$116,034,517. L'auberge du Lac, the number one revenue producing riverboat casino in the state, has significantly impacted the Lake Charles casino market. Harrah's Entertainment sold its ownership interests in its Lake Charles casinos to Pinnacle Entertainment, Inc. Sugarcane Bay, formerly, Harrah's Pride, is in development and will be relocated next to L'auberge du Lac. Pinnacle has requested to relocate the berth site of PNK (Baton Rouge) formerly Harrah's Star, from Lake Charles to Baton Rouge.

Adjusted gross revenue in 2005-06 rose by \$74,001,664 in the Baton Rouge market due to the population increase following Hurricane Katrina.

The New Orleans market also had an increase in adjusted gross revenue of \$59,495,862 for fiscal year 2005-06. This is due in large part to the influx of workers rebuilding in the area. Amelia Belle Casino, formerly the Belle of Orleans (Bally's), was granted a change of berth to St. Mary

Parish and is anticipated to open in late spring.

The landbased casino in New Orleans reopened on February 16, 2006, after being closed nearly six months due to Hurricane Katrina. Gross gaming revenue for FY 2005-06 decreased \$140,823,072 from fiscal year 2004-05, with a decrease in fees paid to the state of \$10,357,244. In addition, construction was completed and Harrah's opened its hotel in September, 2006.

Slot machines are in operation at three of the four licensed racing facilities. Delta Downs, Harrah's Louisiana Downs and Evangeline Downs combined contributed \$53,030,967 in state fees during fiscal year 2005-06. Churchill Downs Louisiana Horseracing Company in New Orleans will be petitioning the Gaming Control Board to open a temporary facility while construction begins on the permanent site.

Video poker produced an 18 percent increase in franchise fees paid to the state in fiscal year 2005-06 compared to fiscal year 2004-05. The number of locations of bars, restaurants and hotels decreased as a result of the hurricanes, but off-track betting stations and truckstops remained nearly the same. There were a total of 13,571 video gaming devices in play at 2,276 establishments.

This report contains limited statistical information on one of the three Indian-owned casinos. The tribes are neither required to pay any fee directly to the State nor are they required to provide the Gaming Control Board with any financial figures. All of the tribes make contributions to local governments in their respective locations. The Board does wish to acknowledge the Chitimacha Tribe for its continued cooperation in voluntarily providing the information shown in this and previous reports.

In summary, the landbased casino closed for nearly six months, three riverboat casinos remain closed, and there were 475 fewer video poker establishments during fiscal year 2005-06 than in 2004-05. Despite all of this, the gaming industry not only recovered from Hurricanes Katrina and Rita, but produced increases in franchise fees and taxes to the state during fiscal year 2005-06 totaling \$85,107,696.

**Respectfully submitted:**

**H. Charles Gaudin, Chairman**  
**Robert M. Fleming, Vice-Chairman**  
**James G. Boyer, Secretary/Treasurer**  
**William D. Lastrapes**  
**Claude Mercer**  
**Marcia D. Morgan**  
**Rupert R. Richardson**  
**M.J. "Kelly" Simoneaux**  
**Colonel Henry Whitehorn**  
**Secretary Cynthia Bridges**



## **ATTORNEY GENERAL'S GAMING DIVISION**

Charles C. Foti, Jr., Attorney General  
Kerry Kissel, Director  
Leonce Gautreaux, Deputy Director  
Tom Warner, Senior Counsel  
L. Rand Dennis, Senior Counsel

### **Section Chiefs**

Deborah McCrocklin, Licensing, Compliance and Corporate  
Rand Dennis, Litigation and Adjudication  
Tom Warner, General Gaming

## **LOUISIANA STATE POLICE GAMING ENFORCEMENT DIVISION**

Colonel Henry Whitehorn, Superintendent  
Lt. Colonel Dane Morgan, Deputy Superintendent, Investigations  
Major Genny May, Commander, Gaming Enforcement Division  
Captain Michael Noel, Gaming Licensing Section  
Captain Joseph Lentini, Gaming Enforcement Section  
Susan Demouy, Director, Gaming Enforcement Audit Section

Lt. Rhett Trahan, Gaming Enforcement Section  
(*Presently Vacant*), Gaming Enforcement Section, Executive Officer/Administration/Operations  
Lt. Jesse Perry, Gaming Enforcement Section, Indian  
Lt. Leland Falcon, Gaming Licensing Section



## **ACKNOWLEDGMENTS**

The Board wishes to acknowledge those who made special contributions to the preparation of this report:

**Department of Justice, Office of the Attorney General, Gaming Division**

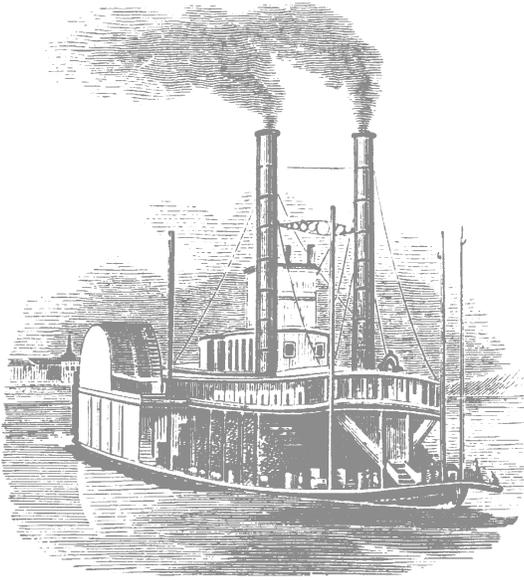
Ann B. Dugas, Paralegal  
Tom Warner, Senior Counsel  
James A. Smith, Assistant Attorney General, Indian Gaming

**Louisiana State Police**

Susan Demouy, Audit Director  
Charlotte McGarr, Audit Manager  
Jeff Traylor, Audit Manager  
Janice Adolph, Audit Supervisor  
Donna Jackson, Corporate Securities Audit Supervisor  
Robert Tucker, Jr., Accounting Specialist Supervisor  
Donna Stevens, Accountant III

**Louisiana Casino Association**

Vickie Duty, Executive Assistant  
Wade Duty, Executive Director



# *Riverboat*

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**LOUISIANA STATE POLICE  
 RIVERBOAT GAMING ACTIVITY SUMMARY  
 FISCAL YEAR 2005 - 2006**

Licensee	Location	Date of		Admissions	Total AGR	Fee Remittance
		Commencement	Termination			
Belle of Orleans, L.L.C.	Bally's Casino-New Orleans	07/07/95		194,612	\$ 8,198,542	\$ 1,516,730
Catfish Queen Partnership in Commendam	Belle of B.R.- Baton Rouge	09/30/94		1,358,489	117,320,237	25,223,851
Grand Palais Riverboat, Inc.	Isle of Capri-Westlake	07/12/96		1,969,257	134,264,761	28,866,924
Harrah's Lake Charles, L.L.C.	Harrah's-Lake Charles	12/08/93		364,487	18,830,078	4,048,467
Harrah's Star Partnership	Harrah's-Lake Charles	10/24/93		224,203	11,223,348	2,413,020
Eldorado Casino	Eldorado Resort - Shreveport	12/20/00		3,089,452	125,178,454	26,913,368
Horseshoe Entertainment, L.L.P.	Horseshoe-Bossier City	07/09/94		2,858,547	266,521,938	57,302,217
Louisiana Casino Cruises, Inc	Casino Rouge-Baton Rouge	12/28/94		1,656,803	155,606,691	33,455,439
Louisiana Riverboat Gaming Partnership	Isle of Capri-Bossier City	05/20/94		1,896,343	103,275,509	22,204,234
PNK (Bossier City), Inc.	Boomtown-Bossier City	10/04/96		1,189,424	100,421,080	21,590,532
PNK (Harvey), L.P.	Boomtown Casino-Harvey	08/06/94		2,625,198	209,468,103	45,035,642
PNK (Lake Charles), L.L.C.	L'auberge Du Lac	05/23/05		4,724,746	279,730,566	60,142,072
Red River Entertainment of Shreveport Partnership in Commendam	Sam's Town-Shreveport	05/20/04		2,091,132	131,863,589	28,350,672
St. Charles Gaming Company, Inc.	Isle of Capri-Westlake	07/29/95		725,767	31,375,623	6,745,759
Treasure Chest Casino, L.L.C.	Treasure Chest-Kenner	09/05/94		1,257,010	142,650,412	30,669,839
<b>TOTALS</b>				<b>26,905,470</b>	<b>\$ 1,835,928,931</b>	<b>\$ 394,478,764</b>

Source: LOUISIANA STATE POLICE (Gaming Audit Section)



LOUISIANA RIVERBOAT CASINO INDUSTRY  
 ECONOMIC IMPACT FIGURES FY 2005-2006

License	Belle of Orleans	Belle of Baton Rouge	Boomtown	Boomtown	Boomtown	Casino Rouge	Harrah's Pride of Lake Charles	Harrah's Star	Eldorado Casino	L'Auberge Du Lac
	(5) (6)	(8)							(7)	
Location	New Orleans	Baton Rouge	Harvey		Bossier City	Baton Rouge	Lake Charles	Lake Charles	Bossier City	Lake Charles
Start Date	Jul-95	Aug. - 94	Aug. - 94	Oct. - 96	Oct. - 96	Dec. - 94	Dec. - 93	Dec. - 93	Dec. - 00	5-May
State franchise tax 21.5%	(5)	\$ 25,223,851	\$ 45,035,642	\$ 21,590,532	\$ 21,590,532	\$ 33,455,439	(5)	(5)	\$ 26,913,368	\$ 60,142,072
Local fees	(5)	\$ 3,396,222	\$ 12,567,647	\$ 5,422,738	\$ 5,422,738	\$ 4,142,008	(5)	(5)	\$ 4,904,692	\$ 8,450,153
Property taxes	(5)	\$ 1,266,045	\$ 522,796	\$ 1,346,507	\$ 1,346,507	\$ 674,302	(5)	(5)	\$ 4,037,157	\$ 0
Payroll(includes tips)	(5)	\$ 11,113,898	\$ 25,653,121	\$ 20,038,594	\$ 20,038,594	\$ 21,512,138	(5)	(5)	\$ 34,777,699	\$ 60,140,101
Benefits (1)	(5)	\$ 2,889,613	\$ 6,669,812	\$ 6,455,618	\$ 6,455,618	\$ 6,326,708	(5)	(5)	\$ 7,311,525	\$ 16,759,551
Employment (F/T)	(5)	739	845	787	787	829	(5)	(5)	1,411	1,678
Employment (ftes)	(5)	836	760	805	805	710	(5)	(5)	1,190	1,863
Procurement (total (2))	(5)	\$ 9,398,767	\$ 24,208,121	\$ 47,782,685	\$ 47,782,685	\$ 11,894,422	(5)	(5)	\$ 42,548,880	\$ 107,136,380
Minority	(5)	1,036,062	3,025,899	2,484,751	2,484,751	1,545,596	(5)	(5)	7,055,976	\$ 12,210,818
Woman	(5)	1,984,200	5,172,756	4,070,649	4,070,649	2,552,411	(5)	(5)	9,169,664	\$ 24,676,075
Capital investments/improvements 05 -06	(5)	\$ 1,000,000	\$ 2,159,806	\$ 3,688,049	\$ 3,688,049	\$ 6,691,945	(5)	(5)	\$ 10,423,983	\$ 22,168,983
Capital investments/improvements cumulative	(5)	\$ 77,951,378	\$ 104,733,013	\$ 139,028,908	\$ 139,028,908	\$ 90,059,516	(5)	(5)	\$ 207,827,123	\$ 372,021,984
Charitable contributions 2005 - 2006	(5)	\$ 229,530	\$ 120,965	\$ 85,431	\$ 85,431	\$ 129,689	(5)	(5)	\$ 126,175	\$ 364,464
Charitable contributions cumulative	(5)	\$ 1,091,315	\$ 1,813,673	\$ 2,292,173	\$ 2,292,173	\$ 2,464,821	(5)	(5)	\$ 826,140	\$ 413,489
Development plans	(5)	\$ 1,500,000	0	0	0	\$ 13,012,260	(5)	(5)	0	\$ 55,000,000
Admissions	(5)	1,358,489	2,625,198	1,869,424	1,869,424	1,656,803	(5)	(5)	3,089,452	4,724,746
Percentage of Visitors (3)	(5)	5%	10%	82%	82%	16%	(5)	(5)	84%	74%
Estimate of visitors	(5)	67,924	262,519	1,532,927	1,532,927	265,088	(5)	(5)	2,595,139	3,496,312
Visitors spending (4)	(5)	\$ 3,396,222	\$ 13,125,990	\$ 76,646,380	\$ 76,646,380	\$ 13,254,424	(5)	(5)	\$ 129,756,950	\$ 174,815,602

(1) Estimated, from previous studies to be 26% of payroll

(2) Excludes gaming equipment

(3) Percentage of patrons who originate from more than 150 miles or from another state

(4) Studies indicate a visitor spends up to \$150/day on meals, lodging, transportation and retail. For the purpose of this survey, the Casino Association conservatively calculates a visitor spends \$50/day

(5) Information not available due to substantial hurricane damage, vessel remains closed

(6) Former Bally's vessel purchased by Columbia Sussex June 2005

(7) Former Hollywood Casino, purchased by Eldorado Resorts July 2005

(8) Former Argosy Casino, purchased by Columbia Sussex Oct. 2005



LOUISIANA RIVERBOAT CASINO INDUSTRY  
 ECONOMIC IMPACT FIGURES FY 2005-2006

License	Horseshoe	Diamond Jacks (9)	Isle/Grand Palais	Isle/St. Charles	Treasure Chest	Sam's Town	Totals
Location	Bossier City	Bossier City	Lake Charles	Lake Charles	Kenner	Shreveport	
Start Date	Jul-94	May-94	Jul-96	Jul-95	Sept. - 94	May-04	
State franchise (18.5 to 21.5) (5)	\$ 57,302,217	\$ 22,204,234	\$ 28,866,924	\$ 6,745,759	\$ 30,669,839	\$ 27,749,145	\$ 385,899,022
Local fees	\$ 10,882,031	\$ 4,746,591	\$ 6,233,319	\$ 1,839,738	\$ 6,540,397	\$ 6,130,625	\$ 75,256,161
Property taxes	\$ 3,629,466	\$ 2,074,190	\$ 444,075	\$ 1,401,439	\$ 577,558	\$ 4,086,400	\$ 20,059,935
Payroll(includes tips)	\$ 69,277,698	\$ 22,553,045	\$ 10,081,633	\$ 28,693,877	\$ 21,561,157	\$ 30,416,000	\$ 355,818,961
Benefits (1)	\$ 17,313,528	\$ 8,306,950	\$ 2,968,539	\$ 8,448,918	\$ 5,247,691	\$ 7,908,160	\$ 96,606,613
Employment (F/T)	2,360	1,070	401	1,122	579	1,351	13,172
Employment (ftes)	1,955	953	321	914	559	1,054	11,920
Procurement (total (2))	\$ 52,575,175	\$ 12,001,698	\$ 3,683,691	\$ 28,247,214	\$ 11,601,359	\$ 20,334,112	\$ 371,412,504
Minority	\$ 12,314,000	\$ 2,393,068	\$ 1,764,718	\$ 2,387,527	\$ 674,680	\$ 3,583,679	\$ 50,476,774
Woman	\$ 13,383,828	\$ 3,138,938	\$ 2,721,295	\$ 4,838,512	\$ 1,709,081	\$ 4,788,972	\$ 78,206,381
Capital investments/improvements 05 -06	\$ 6,766,661	\$ 4,997,395	\$ 4,862,787	\$ 8,256,814	\$ 5,821,299	\$ 6,075,000	\$ 82,912,722
Capital investments/improvements cumulative	\$ 268,090,863	\$ 193,444,912	\$ 68,246,094	\$ 148,803,474	\$ 160,285,268	\$ 261,733,204	\$ 2,092,225,737
Charitable contributions 2005 - 2006	\$ 635,907	\$ 89,436	\$ 11,112	\$ 127,373	\$ 655,535	\$ 59,790	\$ 2,635,407
Charitable contributions cumulative	\$ 7,075,694	\$ 3,868,514	\$ 576,334	\$ 3,327,099	\$ 2,810,927	\$ 4,346,071	\$ 30,906,250
Development plans	\$ 20,000,000	\$ 5,500,000	\$ 4,775,000	\$ 14,983,000	\$ 2,000,000	\$ 5,300,000	\$ 122,070,260
Admissions	2,858,547	1,843,470	1,969,257	725,767	1,257,010	2,291,336	26,269,499
Percentage of Visitors (3)	75%	55.52%	81%	81%	9.54%	71%	58.3%
Estimate of visitors	2,143,910	1,023,494	1,595,098	587,871	119,918	1,626,849	15,317,049
Visitors spending (4)	\$ 107,195,512	\$ 51,174,700	\$ 79,754,908	\$ 29,393,563	\$ 5,995,937	\$ 81,342,450	\$ 765,852,638

(1) estimated, from previous studies to be 26% of payroll

(2) Excludes gaming equipment

(3) Percentage of patrons who originate from more than 150 miles or from another state

(4) Studies indicate a visitor spends up to \$150/day on meals, lodging, transportation and retail. For the purpose of this survey, the Casino Association conservatively calculates a visitor spends \$50/day

(9) Former Isle of Capri Casino, purchased by Legends Gaming July 2006





# *Demographic Information*

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LOUISIANA GAMING CONTROL BOARD  
 REPORT TO THE LOUISIANA STATE LEGISLATURE  
 2006-2007

**RIVERBOAT GAMING CALENDAR YEAR 2006**

LICENSEE	LOCATION	TOTAL PAYROLL				
		Total Payroll	Total Employed*	Louisiana Residents*	Minorities*	Female*
Belle of Orleans, L.L.C.	Bally's Casino – New Orleans	\$ 569,426	12	11	5	6
Catfish Queen Partnership in Commendam	Argosy Casino-Baton Rouge	17,298,095	926	935	633	511
Grand Palais Riverboat, Inc.	Isle of Capri-Westlake	8,231,976	395	380	203	224
Harrah's Lake Charles, L.L.C. (1)	Harrah's-Lake Charles	(1)	22	21	9	0
Harrah's Star Partnership (1)	Harrah's-Lake Charles	(1)	200	192	119	115
Hollywood Casino Shreveport	Hollywood Casino-Shreveport	27,926,077	1481	1460	1011	912
Horseshoe Entertainment, L.L.P.	Horseshoe-Bossier City	42,793,347	2268	2241	1,434	1,263
Louisiana Casino Cruises, Inc.	Casino Rouge-Baton Rouge	10,602,262	797	790	500	414
Louisiana Riverboat Gaming Partnership	Isle of Capri-Bossier City	22,520,751	1143	1,127	833	678
PNK (Bossier City), Inc.	Boomtown-Bossier City	29,905,353	854	842	566	517
PNK (Harvey), L.P.	Boomtown Casino-Harvey	18,804,687	860	850	454	495
PNK (Lake Charles), L.L.C.	L'Auberge Du Lac	66,220,819	2490	2374	1110	1,390
Red River Entertainment of Shreveport Partnership in Commendam	Sam's Town-Shreveport	26,382,945	1311	1283	921	727
St. Charles Gaming Company, Inc.	Isle of Capri-Westlake	22,919,076	1122	1,078	581	627
Treasure Chest Casino, L.L.C.	Treasure Chest-Kenner	16,755,565	692	692	325	357
<b>TOTAL</b>		<b>\$ 310,930,379</b>	<b>14,573</b>	<b>14,276</b>	<b>8,704</b>	<b>8,236</b>

Dollar figure amounts are rounded to the nearest dollar.

\* Averages over calendar year

(1) Statistics were not reported because of property closure due to Hurricane Rita.



LOUISIANA GAMING CONTROL BOARD  
 REPORT TO THE LOUISIANA STATE LEGISLATURE  
 2006-2007

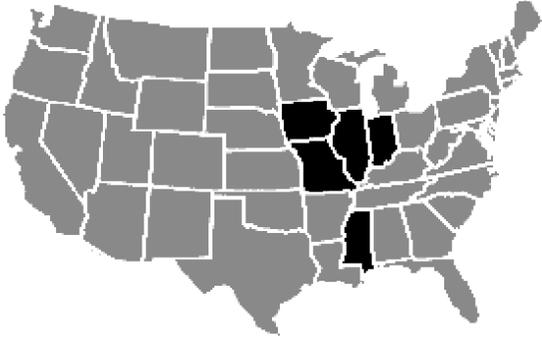
**RIVERBOAT GAMING CALENDAR YEAR 2006**

LICENSEE	LOCATION	TOTAL PROCUREMENT		
		Louisiana Owned	Minorities	Female
Belle of Orleans, L.L.C.	Bally's Casino – New Orleans	\$ 1,282,030	\$ 72,320	\$ 126,342
Catfish Queen Partnership in Commendam	Argosy Casino-Baton Rouge	5,294,991	701,383	2,011,774
Grand Palais Riverboat, Inc.	Isle of Capri-Westlake	2,762,652	1,688,354	1,234,555
Harrah's Lake Charles, L.L.C. (1)	Harrah's-Lake Charles	457,213	11,987	40,795
Harrah's Star Partnership (1)	Harrah's-Lake Charles	800,325	24,906	97,044
Hollywood Casino Shreveport	Hollywood Casino-Shreveport	18,958,592	5,899,695	7,156,825
Horseshoe Entertainment, L.L.P.	Horseshoe-Bossier City	27,086,779	13,379,354	13,962,336
Louisiana Casino Cruises, Inc.	Casino Rouge-Baton Rouge	8,649,460	1,259,818	2,638,764
Louisiana Riverboat Gaming Partnership	Isle of Capri-Bossier City	12,136,778	2,899,528	4,171,260
PNK (Bossier), Inc.	Boomtown-Bossier City	10,558,242	2,504,105	3,985,055
PNK (Harvey), L.P.	Boomtown Casino-Harvey	24,083,472	3,677,225	4,025,541
PNK (Lake Charles), L.L.C. (2)	L'Auberge Du Lac	44,924,663	9,649,604	26,071,760
Red River Entertainment of Shreveport Partnership in Commendam	Sam's Town -Shreveport	13,003,428	3,553,153	5,250,729
St. Charles Gaming Company, Inc.	Isle of Capri-Westlake	25,768,789	2,381,031	6,313,181
Treasure Chest Casino, L.L.C.	Treasure Chest-Kenner	6,834,464	626,278	2,084,004
<b>TOTAL</b>		<b>\$ 202,601,878</b>	<b>\$ 48,328,741</b>	<b>\$ 79,169,965</b>

Dollar figure amounts are rounded to the nearest dollar.

(1) First and second quarter statistics were reported; whereas, third and fourth quarters were not. Casino gaming operations ceased after Hurricane Rita and the vessel is currently inoperable.





# *Other States Riverboats*

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**RIVERBOAT SELECT DATA COMPARISON - OTHER STATES**

	Illinois FY 2006	Indiana FY 2006	Iowa FY 2006	Missouri FY 2006	Mississippi FY 2006	Louisiana FY 2006
Number of Vessels	10 (only 9 in operation)	10	12	11	27	15 (only 12 in operation)
Casino Type	Dockside	Dockside	Dockside/Cruise	Dockside	Dockside	Dockside
AGR	\$ 1,870,390,798	\$ 2,483,527,457	\$ 759,202,989	\$ 1,570,296,346	\$ 2,570,027,610	\$ 1,835,928,931
State Gaming Taxes	\$ 596,419,139	\$ 803,216,992	\$ 146,439,674	\$ 336,541,024	\$ 200,653,901	\$ 394,478,764
Local Taxes or Fees	\$ 109,332,847		\$ 7,592,028	\$ 85,293,609	\$ 100,972,579	\$ 75,256,161
Total Employees	8,486	14,425	9,400*	10,878	29,523	13,172
Total Square Footage	283,810	531,492	297,215	699,800	1,202,128	334,586
Total Admissions	15,813,307	27,060,113	13,427,449	53,887,682	35,652,939	26,905,470
Tax Rate and/or Admission Charges:	Graduated % of AGR 15% 0 to \$ 25 M 22.5% \$25. to \$ 50 M 27.5% \$50. to \$75 M 32.5% 75 to \$ 100 M 37.5% \$100. to \$150 M 45% \$150. to \$200 M 50% over \$200 M	Graduated % of AGR 15% \$ 0 - \$25 M 20% \$25 - \$50 M 25% \$50 - \$75 M 30% \$75-\$150 M 35% over \$150 M \$ 3.00 per admission	State Gaming Tax Rate: 5% \$ 0 - \$1 M 10% \$ 1 M - \$3 M 22% over \$3 M	20% of AGR & \$ 2.00 per admission (\$1.00 to state and \$1.00 to local government.)	8% of AGR & 4% to local governments Mississippi does not track, tax or charge admission fees. Patron data is gathered through a quarterly survey.	Bally's: Graduated % of AGR 18.5% 0 - \$6 M/month 20.5% \$6 - \$8 M/month 21.5% over \$8 M/month All other licensees: 21.5 %

\*These figures represent revenues received by state & local agencies calculated from information provided.

\*Approximate

Admission Tax Rates \$3 or \$4 per admission based on previous calendar year admission total;  
 less than 1M = \$3  
 over 1M = \$4

AGR = ADJUSTED GROSS REVENUE



**ILLINOIS GAMING BOARD**

101 West Jefferson  
 Springfield, Illinois 62702  
 Phone: (217) 524--0226

Budget Officer: Kathy Spain  
 RIVERBOAT GAMING

**ILLINOIS DEPARTMENT OF REVENUE**

101 West 101 West Jefferson  
 GAMES/BINGO  
 Springfield, Illinois 62702  
 Phone: (217) 782-7288

Budget Officer: Mark Lewis  
 CHARITABLE

The following data reflects employment and budgetary information for Riverboat Gaming, which is regulated by the Illinois Gaming Board and Charitable Bingo, which is regulated by the Illinois Department of Revenue. The data sources are the Illinois Gaming Board's fiscal year end report and the Illinois Department of Revenue's budget office.

**TOTAL OPERATING BUDGET**

Riverboat Gaming FY 06	\$ 14.4 million
Estimated FY 07	\$ 18.3 million
Charitable Games/Bingo FY 06	\$ 0.33 million
Estimated FY 07	\$ 0.51 million

**SOURCE OF FUNDING**

Riverboat Gaming: The Riverboat Gaming operating budget is appropriated by the Illinois State Legislature from the State Gaming Fund.

Charitable Games/Bingo: The Charitable Gaming operating budget is allocated from a self-supporting special fund generated by investigative and licensing fees.

**EXPENDITURES ON SALARIES**

Riverboat Gaming: The Illinois Gaming Board has a cooperative relationship with the Illinois State Police. State Police Officers or revenue special agents are required to be stationed on-board the riverboats. Their salaries are not included below.

Total Personal Services (salaries only) - FY 06	\$ 6.3 million
Estimated FY 07	\$ 8.3 million
Charitable Games/Bingo:	
Total Personal Services - FY 06	\$ 0.33 million
Estimated FY 07	\$ 0.51 million

**ALLOCATION OF EMPLOYEES**

Riverboat Gaming – FY 06	72
Illinois State Police	50
Charitable Games/Bingo – FY 06	5

**ALLOCATION BY DEPARTMENTS**

Riverboat Gaming: Law Enforcement	82
Administration	36
Attorneys	4

Charitable Games/Bingo Not Available



**INDIANA GAMING COMMISSION**

South Tower, Suite 950  
 115 W. Washington Street  
 Indianapolis, Indiana 46204-3408  
 Phone: (317) 233-0046

Executive Director: Ernest E. Yelton  
 Controller: Kendra Nigg

The following data reflects employment, budgetary and regulatory information for the Indiana Gaming Commission. The data source is the 2006 Indiana Gaming Commission Summary of Appropriations.

**COMMISSION OPERATING BUDGET**

FY 2005	\$ 2,827,009
FY 2006	\$ 2,823,659

**IGC Investigations \* OPERATING BUDGET**

FY 2005	\$ 1,313,878
FY 2006	\$ 1,329,450

**SOURCES OF FUNDING**

The Indiana Gaming Commission’s funding is appropriated from Wagering Taxes.

**EXPENDITURES ON SALARIES**

**SALARIES EXPENDITURE (BUDGETED) - INDIANA GAMING COMMISSION\***

FY 2005	\$ 2,111,179
FY 2006	\$ 2,134,159

**SALARIES EXPENDITURE (BUDGETED) – IGC Investigations\***

FY 2005	\$ 878,750
FY 2006	\$ 875,000

**ALLOCATION OF EMPLOYEES**

Indiana Gaming Commission	31
IGC Investigations *	10

\* Effective October 2005 , IGC created a new investigation section of gaming agents. This section replaced the background investigation unit operated by the Indiana State Police.

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\* Effective October 2005, IGC created a new investigation section of gaming agents. This section replaced the background investigation unit operated by the Indiana State Police.



**IOWA RACING AND GAMING COMMISSION**

Administrator: Jack Ketterer

717 East Court Ave., Suite B  
Des Moines, Iowa 50309  
Phone: (515) 281-7352  
Fax: (515) 242-6560

The following data reflects employment and budgetary information for the Iowa Racing and Gaming Commission which regulates Riverboat Gaming and Pari-mutuel Track Racing. The data source is the Iowa Racing and Gaming Commission's Riverboat Revenue Report.

**TOTAL OPERATING BUDGET**

Riverboat Gaming FY 06 \$ 2,391,426

**SOURCE OF FUNDING**

The Riverboat Gaming Operations budget is allocated from the State General Fund. However, riverboats must reimburse the Commission on a pro rata basis for law enforcement services of agents assigned to the facility. Regulatory fees are contributed to the Gaming General Fund to support the operation's budget.

**EXPENDITURES ON SALARIES**

Expenditures on Salaries FY 06 \$ 1,979,331

**ALLOCATION OF EMPLOYEES**

35.22 Full Time Equivalent Employees



**MISSISSIPPI GAMING COMMISSION**

P.O. Box 23577  
 Jackson, Mississippi 39225  
 Phone: (601) 576-3800  
 Fax: (601) 576-3810

Budget Officer: Shelly LeGrand

Staff Officer: Patsy Knowles  
 Executive Division

The following data reflects employment and budgetary information for the Mississippi Gaming Commission. The data source is the Mississippi Gaming Commission's Budget Request for FY 2006.

**TOTAL OPERATING BUDGET**

FY 06	\$ 8,472,699
(Appropriated) FY 07	\$ 9,967,985

**SOURCES OF FUNDING**

Mississippi gaming operations are supported by general fund appropriations and specially dedicated funds generated through enforcement, investigations and other fees. Amounts contributed to the budget from special and general funds are shown below.

FY 06	
State Appropriations	\$ 3,541,449
Charitable Gaming	\$ 1,212,399
Investigation/Other Fees	\$ 4,034,550
FY 07 (Estimated)	
State Appropriations	\$ 3,787,091
Charitable Gaming	\$ 1,200,000
Investigation/Other Fees	\$ 4,060,375

**EXPENDITURES ON SALARIES**

The Mississippi Gaming Commission has a cooperative relationship with the Mississippi Highway Patrol. However, the Mississippi Gaming Commission performs all regulatory and law enforcement functions for casinos and bingo halls. The State Tax Commission also has authority over casinos for tax collection purposes.

Total Salary Expenditure FY 06	\$ 5,672,010
(Recommended) Expenditure FY 07	\$ 6,973,840

**ALLOCATION OF EMPLOYEES**

Total Number FY 06	135
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**ALLOCATION BY DEPARTMENT**

Charitable Gaming	14
Enforcement	40
Investigations	10
Others	71



**MISSOURI GAMING COMMISSION**

Budget Officer: Alden Henrickson

3417 Knipp Drive  
 Jefferson City, MO 65102  
 Phone: (573) 526-4080

The following data reflects employment and budgetary information for the Missouri Gaming Commission which regulates Charitable Bingo and Riverboat Gaming. The data source is the Missouri Gaming Commission's Annual Report.

**TOTAL OPERATING BUDGET**

FY 2006 Total	
Personal Services including fringe benefits	\$ 15,210,280
Expense and Equipment	\$ 31,725
Total Expended	\$ 16,729,227
Full Time Equivalent Employees	200.17
FY 2007 Budget	
Personal Services including fringe benefits	\$ 20,785,075
Expense and Equipment	\$ 3,757
Total Budgeted	\$ 25,356,084
Full Time Equivalent Employees	229

**SOURCE OF FUNDING**

Riverboat and Charitable Gaming operating funds are allocated through the state gaming commission fund upon recommendation of the Governor and approval of the Legislature. Funding sources for the Missouri Gaming Commission fund include licensing, admission, and other fees and reimbursable costs.

**EXPENDITURES ON SALARIES**

The Missouri Gaming Commission is assigned to the Missouri Department of Public Safety for budget purposes only. The Gaming Commission has a signed Memorandum of Understanding (MOU) with the Highway Patrol whose officers provide enforcement and regulatory services. The officers' salaries are paid by the Commission.

Total Personal Services FY 06	\$ 14,116,740
Recommended FY 07	\$ 15,210,280

**ALLOCATION OF EMPLOYEES**

Total Number FY 06	229
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# *Video Poker*

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**FRANCHISE FEES BY TYPE  
 FY 2005 - 2006**

TYPE OF LOCATION	NO. OF VGD'S	NO. OF LOCATIONS	DOLLARS IN	DOLLARS OUT	NET DEVICE REVENUE	FRANCHISE FEES
BARS & LOUNGES	3,844	1,232	\$ 380,819,398	\$ 229,857,869	\$ 150,961,529	\$ 39,250,169
RESTAURANTS	2,647	863	228,209,294	138,008,021	90,201,273	23,452,446
HOTELS	102	17	8,964,425	5,911,191	3,053,234	793,845
RACE TRACKS & OTBs	750	9	72,815,750	46,905,272	25,910,478	5,829,865
TRUCK STOPS	6,228	155	1,167,533,566	756,001,631	411,531,935	133,736,096
<b>TOTALS</b>	<b>13,571</b>	<b>2,276</b>	<b>\$ 1,858,342,433</b>	<b>\$1,176,683,984</b>	<b>\$ 681,658,449</b>	<b>\$ 203,062,421</b>

<b>APPLICATION FEES</b>	\$ 53,000
<b>RENEWAL FEES</b>	829,600
<b>DEVICE OPERATION FEES</b>	9,207,168
<b>CIVIL PENALTIES &amp; INTEREST</b>	182,859
<b>PROCESSING FEES</b>	749,801
<b>TOTAL</b>	<b>\$ 11,022,428</b>
<b>TOTAL FEES COLLECTED</b>	<b>\$ 214,084,849</b>

Numbers are rounded to the nearest whole dollar amount.



**VIDEO GAMING DATA BY PARISH  
 FY 2005 – 2006**

<b>Parish</b>	<b>Locations</b>	<b>Devices</b>	<b>Dollars In</b>	<b>Dollars Out</b>	<b>Net Device Revenue</b>	<b>Franchise Fees</b>	<b>Local Share</b>	<b>State Share</b>
Acadia	57	572	\$ 69,817,271	\$ 46,766,625	\$ 23,050,646	\$ 7,268,611	\$ 1,630,098	\$ 5,638,513
Assumption	32	166	15,427,872	9,720,850	5,707,022	1,718,041	388,374	1,329,667
Avoyelles	30	154	16,770,854	10,235,755	6,535,099	1,999,173	443,975	1,555,198
Bossier	65	308	30,254,167	18,181,205	12,072,962	3,501,300	764,434	2,736,866
Caddo	158	815	90,102,165	54,478,077	35,624,089	10,547,302	2,309,657	8,237,645
Calcasieu	130	950	139,716,872	89,926,064	49,790,808	15,560,488	3,469,755	12,090,733
Cameron	4	12	1,014,478	607,512	406,967	105,812	18,181	87,631
Desoto	9	221	20,903,542	13,790,288	7,113,254	2,283,237	502,095	1,781,142
East Carroll	7	21	2,460,013	1,519,017	940,996	244,660	55,409	189,251
Iberville	42	289	44,020,865	27,741,273	16,279,592	5,095,607	1,145,886	3,949,721
Jefferson	523	2,143	291,128,393	175,170,881	115,957,512	30,351,226	6,786,313	23,564,913
Jefferson Davis	24	162	20,261,408	13,387,271	6,874,138	2,114,746	479,436	1,635,310
Lafourche	121	722	109,644,284	71,838,916	37,805,367	11,540,941	2,607,656	8,933,285
Madison	25	273	37,784,552	23,156,872	14,627,680	4,669,733	1,032,351	3,637,382
Orleans	280	1,014	95,720,807	57,191,738	38,529,069	10,483,372	1,979,060	8,504,312
Plaquemines	17	95	18,864,148	11,492,411	7,371,737	2,207,609	470,928	1,736,681



LOUISIANA GAMING CONTROL BOARD  
 REPORT TO THE LOUISIANA STATE LEGISLATURE  
 2006-2007

Parish	Locations	Devices	Dollars In	Dollars Out	Net Device Revenue	Franchise Fees	Local Share	State Share
Pointe Coupee	38	194	18,497,155	11,601,721	6,895,434	2,107,044	470,937	1,636,107
Red River	12	105	14,547,549	9,635,966	4,911,583	1,513,085	331,624	1,181,461
St. Bernard	19	111	15,467,940	9,626,294	5,841,646	1,618,051	195,771	1,422,280
St. Charles	45	226	42,851,181	27,037,367	15,813,814	4,775,180	1,111,010	3,664,170
St. Helena	21	385	87,196,485	55,368,984	31,827,501	10,280,196	2,361,381	7,918,816
St. James	25	324	55,085,435	36,209,538	18,875,898	6,048,992	1,386,724	4,662,268
St. John	47	344	59,649,316	38,081,229	21,568,087	6,427,792	1,480,362	4,947,430
St. Landry	98	650	60,306,191	38,986,412	21,319,779	6,466,539	1,445,350	5,021,189
St. Martin	97	840	130,982,325	87,953,720	43,028,604	13,424,315	3,005,838	10,418,477
St. Mary	75	441	57,835,806	37,232,919	20,602,887	6,263,947	1,406,176	4,857,772
Tensas	14	42	4,555,013	2,769,638	1,785,375	464,200	100,270	363,929
Terrebonne	168	943	158,994,609	102,749,186	56,245,423	16,987,793	3,825,850	13,161,943
Webster	25	302	39,382,929	24,891,046	14,491,884	4,607,301	1,015,026	3,592,276
West Baton Rouge	49	624	98,019,677	62,586,708	35,432,969	11,062,245	2,480,280	8,581,965
West Feliciana	19	123	11,079,132	6,748,504	4,330,629	1,323,881	298,171	1,025,710
<b>TOTALS</b>	2,276	13,571	\$1,858,342,432	\$1,176,683,984	\$681,658,448	\$203,062,421	\$44,998,376	\$158,064,045

The 31 parishes listed above voted to continue video poker on November 5, 1996. Figures are rounded to the nearest whole dollar amount.

Source: Louisiana State Police (Video Gaming Division) and State Treasurer



**VIDEO GAMING DATA BY CLASSIFICATION  
 FY 2005 - 2006**

Video gaming devices are classified into five (5) different types according to the establishment in which the devices are located. The amount of the franchise fee is based on a percentage of net gaming proceeds according to the following table:

<u>Type</u>	<u>Description</u>	<u>Franchise Fee %</u>
1	Bars and Lounges	26.0%
2	Restaurants	26.0%
3	Hotels/Motels	26.0%
4	Racetracks & OTB's	22.5%
5	Truck Stops	32.5%

Dollar amounts below represent the entire fiscal year and the number of devices and establishments as of June 30, 2006.

<u>TYPE</u>	<u>NET GAMING PROCEEDS</u>	<u>FRANCHISE FEES</u>	<u>DEVICES</u>	<u>ESTABLISHMENTS</u>
1	\$ 150,961,529	\$ 39,250,169	3,844	1,232
2	90,201,273	23,452,446	2,647	863
3	3,053,234	793,845	102	17
4	25,910,478	5,829,865	750	9
5	411,531,934	133,736,096	6,228	155
<b>TOTAL</b>	<b>\$ 681,658,448</b>	<b>\$ 203,062,421</b>	<b>13,571</b>	<b>2,276</b>

Figures are rounded to the nearest whole dollar amount.

Source: LOUISIANA STATE POLICE (Video Gaming Division)



**DISTRIBUTION OF VIDEO POKER REVENUE  
FY 2005 - 2006**

**RECEIPTS**

Franchise Fees	\$ 203,062,421
Other Fees and Penalties	<u>11,022,428</u>
<b>TOTAL COLLECTED</b>	<b>\$ 214,084,849</b>

**EXPENDITURES**

District Attorneys & Asst. District Attorneys	\$ 5,400,000
Local Governments	44,994,326
Horsemen's Purse Supplemental Fund	3,407,143
Louisiana State Police Budget	5,794,893
Attorney General Budget	1,443,423
Management and Finance Budget	1,779,471
Compulsive and Problem Gaming Fund	<u>500,000</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 63,319,256</b>
Amount Transferred to General Fund Per Act 67/XO KBB 2005-82	2,150,000
Fees Less Expenditures	148,615,593
Amount Transferred to Current Year Per Act 16 of 2005 Regular Session	2,862,500
<b>TRANSFERRED TO GENERAL FUND</b>	<b>\$ 151,478,093</b>

Figures are rounded to the nearest whole dollar amount.



**LOUISIANA GAMING CONTROL BOARD  
REPORT TO THE LOUISIANA STATE LEGISLATURE  
2006-2007**

	<u>1991-93</u>	<u>1993/94</u>	<u>1994/95</u>	<u>1995/96</u>	<u>1996/97</u>	<u>1997/98</u>	<u>1998/99</u>	<u>1999/00</u>
No. of Devices	10,074	13,490	15,414	15,719	14,851	14,996	15,638	12,937
<b>RECEIPTS:</b>								
Franchise Fees	\$ 42,669,000	\$ 92,910,000	\$ 141,489,000	\$ 163,856,000	\$ 173,327,000	\$ 183,579,000	\$ 188,714,000	\$ 135,242,000
Statutory Fairgrounds								
Exemption				\$ (-2,500,000)	\$ (-2,500,000)	\$ (-566,000)		
Other Fees, Interest and Penalties	\$ 13,100,000	\$ 14,875,000	\$ 10,770,000	\$ 11,165,000	\$ 10,262,000	\$ 10,585,000	\$ 10,370,000	\$ 9,717,000
Total Fees Collected	\$ 55,769,000	\$ 107,785,000	\$ 152,259,000	\$ 172,521,000	\$ 181,089,000	\$ 193,598,000	\$ 199,084,000	\$ 144,959,000
<b>EXPENDITURES:</b>								
District Attorneys & Asst. Dist. Atlys.	\$ 4,744,000	\$ 4,845,000	\$ 5,400,000	\$ 5,348,000	\$ 5,400,000	\$ 5,205,000	\$ 5,400,000	\$ 5,400,000
Local Government	\$ 9,084,000	\$ 20,142,000	\$ 32,029,000	\$ 37,636,000	\$ 37,525,000	\$ 40,848,000	\$ 43,424,000	\$ 30,107,000
Horsemen's Purse Supplement Fund	0	0	\$ 2,541,000	\$ 2,880,000	\$ 3,037,000	\$ 3,250,000	\$ 3,360,000	\$ 2,417,000
Budget – LSP/AG/OMV	\$ 5,468,000	\$ 2,816,000	\$ 4,516,000	\$ 4,515,000	\$ 4,347,000	\$ 4,400,000	\$ 4,400,000	\$ 4,400,000
Compulsive and Problem Gaming Fund	0	0	0	\$ 150,000	\$ 150,000	\$ 150,000	\$ 500,000	\$ 500,000
Total Expenditures	\$ 19,296,000	\$ 27,803,000	\$ 44,486,000	\$ 50,529,000	\$ 50,459,000	\$ 53,853,000	\$ 57,084,000	\$ 42,824,000
Seed Adv/Carry	0	0	-137,000	137,000	0	0	0	0
Amount Transferred to Gen Fund (Act 67/XO KBB 2005-82)								
Amount Transferred to Current Year (Act 16)	0	0	0	0	0	0	0	0
<b>Transferred to General Fund</b>	\$ 36,473,000	\$ 79,982,000	\$ 107,636,000	\$ 122,129,000	\$ 130,630,000	\$ 139,745,000	\$ 142,000,000	\$ 102,135,000

Figures are rounded to the nearest whole dollar amount.  
Source: Louisiana State Police, Video Gaming Division and Department of the Treasury

	<u>2000/01</u>	<u>2001/02</u>	<u>2002/03</u>	<u>2003/04</u>	<u>2004/05</u>	<u>2005/06</u>	<u>TOTAL</u>
No. of Devices	13,424	13,720	14,551	14,296	14,297	13,571	
<b>RECEIPTS:</b>							
Franchise Fees	\$144,764,070	\$ 155,942,916	\$ 162,156,607	\$ 165,991,242	\$ 172,156,682	\$ 203,062,421	\$ 2,125,859,938
Statutory Fairgrounds Exemption							\$ 5,566,000
Other Fees, Interest and Penalties	\$ 10,099,001	\$ 8,658,592	\$ 12,799,529	\$ 11,118,335	\$ 11,613,093	\$ 11,022,428	\$ 156,154,978
Total Fees Collected	\$ 154,863,071	\$ 164,601,508	\$ 174,956,136	\$ 177,109,577	\$ 183,769,775	\$ 214,084,849	\$ 2,276,448,916
<b>EXPENDITURES:</b>							
District Attorneys & Asst. Dist. Arty.	\$ 5,400,000	\$ 5,400,000	\$ 5,400,000	\$ 5,400,000	\$ 5,400,000	\$ 5,400,000	\$ 74,142,000
Local Government	\$ 32,552,000	\$ 34,945,308	\$ 37,511,792	\$ 38,045,716	\$ 39,687,762	\$ 44,994,326	\$ 478,531,904
Horsemen's Purse Supplement Fund	2,554,664	2,719,186	\$ 2,809,653	\$ 2,830,005	\$ 2,919,077	\$ 3,407,143	\$ 34,724,728
Budget – LSP/AG/OMV	\$ 4,400,000	\$ 4,400,000	\$ 4,400,000	\$ 4,400,000	\$ 7,973,014	\$ 9,017,787	\$ 69,452,801
Compulsive and Problem Gaming Fund	500,000	500,000	500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 4,450,000
Total Expenditures	\$ 45,406,664	\$ 47,964,494	\$ 50,621,445	\$ 51,175,721	\$ 56,479,853	\$ 63,319,256	\$ 661,301,433
Seed Adv/Carry	0	0	0	0	0	0	0
Amount Transferred to Gen Fund (Act 67/XO KBB 2005-82)						2,150,000	2,150,000
Amount Transferred to Current Year (Act 16)	0	0	0	0	2,862,500	2,862,500	0
<b>Transferred to General Fund</b>	\$ 109,456,407	\$ 116,637,014	\$ 124,334,691	\$ 125,933,855	\$ 124,427,422	\$ 151,478,093	\$ 1,612,997,482



**OTHER STATES**

**MONTANA**

Montana Department of Justice  
 Gambling Control Division  
 2550 Prospect Avenue  
 P. O. Box 201424  
 Helena, Montana 59620  
 Phone: (406) 444-1971  
 Fax: (406) 444-9157

Montana has had video poker since 1985. In 1987 the legislature imposed a 15% tax on video gambling machines.

<b>FY 2006 Montana Video Lottery Revenue</b>	
Total Annual Gross Income	\$ 378,827,999
Video Gambling Tax Collected	\$ 56,912,391
Average Annual Gross Income Per Machine	\$ 20,566
Total Establishments at end of FY 2006	908
Average Number of Machines Reporting	18,420

**OREGON**

Oregon State Lottery Commission  
 500 Airport Road SE  
 Salem, Oregon 97301  
 Phone: (503) 540-1000  
 Fax: (503) 541-1068

Oregon began operating video lottery terminals in 1992, now capable of line games (including slot machines) as well as video poker. Oregon law permits bars and taverns to have up to six video lottery terminals. Racetracks are allowed to have no more than ten machines. According to figures from the Oregon Lottery, during fiscal year 2006, the VLTs had an approximate return of 93.30%. At the end of calendar year 2006, 2173 retailers (alcohol permitted entities) operated a total of 11,376 VLTs.

<b>FY 2006 Oregon Video Lottery Revenue</b>	
Sales	\$ 10,928,760,793
Other Distributable Income	7,324,994
<b>Total Distributable Revenue</b>	<b>\$ 10,936,085,787</b>
<b>Distribution of Revenue</b>	
<b>Revenue Returned to the Public</b>	
Prizes	\$ 10,195,900,424
Transfers Paid/Due to Economic Development Department	462,084,611
<b>Total Revenue Returned to the Public</b>	<b>\$ 10,657,985,035</b>
<b>Administrative Expenses</b>	<b>235,786,192</b>
<b>Retained for Contingency Reserve</b>	<b>42,314,560</b>
<b>Total Revenue Distribution</b>	<b>\$ 10,936,085,787</b>



## **WEST VIRGINIA**

West Virginia Lottery Commission  
312 MacCorkle Avenue S.E.  
Post Office Box 2067  
Charleston, West Virginia 25327  
(304) 558-0500

West Virginia enacted a video poker law for bars and fraternal organizations in 2001. Presently 8132 devices are in operation in 1682 locations, limited to 5 devices per bar, or 10 devices per fraternal organization.

### West Virginia Amusement & Limited Video Lottery Facts:

- Over 17,500 high school graduates have received tuition money for West Virginia colleges, universities and technical schools.
- More than 5,000 West Virginians are employed in the industry. The LVL industry is comprised of more than 1,700 West Virginia owned businesses.
- LVL is responsible for contributing \$1,000,000 annually to the Problem Gamblers Help Network of West Virginia.
- Since its inception in 2002, LVL has generated over \$1.5 billion in revenue for West Virginia.





# *Landbased Casino*

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**LANDBASED CASINO GAMING**

**LOUISIANA**

Admissions through June 30, 2005 were 6,823,109. Revenue data is as follows:

**FY 2004-2005**

	<b>Gross Gaming Revenue</b>	<b>State Tax Remittance</b>
July	\$ 28,931,775	\$ 5,095,890
August	26,834,570	5,095,890
September	25,403,759	4,931,507
October	28,634,257	5,095,890
November	25,337,420	4,931,507
December	25,897,767	5,095,890
January	27,561,541	5,095,890
February	27,424,120	4,602,740
March	32,301,744	15,453,143
April	30,595,093	4,931,507
May	33,045,814	5,095,890
June	27,201,601	4,931,507
<b>TOTAL</b>	<b>\$ 339,169,461</b>	<b>\$ 70,357,242<sup>1</sup></b>

Admissions through June 30, 2006 were 2,749,660. Revenue data is as follows:

**FY 2005-2006**

	<b>Gross Gaming Revenue</b>	<b>State Tax Remittance</b>
July	\$ 29,463,600	\$ 5,095,890
August	24,745,608	5,095,890
September	0	4,931,507
October	0	5,095,890
November	0	4,931,507
December	0	5,095,890
January	0	5,095,890
February	13,811,473	4,602,740
March	33,894,182	5,095,890
April	31,511,123	4,931,507
May	35,732,045	5,095,890
June	29,188,359	4,931,507
<b>TOTAL</b>	<b>\$ 198,346,389</b>	<b>\$ 59,999,998</b>

<sup>1</sup> Harrah's New Orleans payments include a "true-up" payment of \$10,357,244. Pursuant to the Casino Operating Contract, the Casino Operator, JCC is required to pay the greater of the Minimum Payment (\$60 million) or 21.5% of Gross Gaming Revenues for each fiscal year. For the fiscal year April 1, 2004 through March 31, 2005, the Gross Gaming Revenues were \$327,242,955, and 21.5% of this amount is \$70,357,244. However, Harrah's New Orleans' actual fees remitted are \$798,961 less than the amount shown due to a prior year credit.



**OTHER STATES**

**COLORADO**

**Division of Gaming**

**Director:** Ron Kammerzell

**Lakewood**

1881 Pierce Street, Suite 112  
 Lakewood, Colorado 80214-1496  
 Phone: (303) 205-1355  
 Fax: (303) 205-1342

**Central City/Black Hawk:**

142 Lawrence Street/P. O. Box 721  
 Central City, Colorado 80427  
 Phone: (303) 582-0529  
 Fax: (303) 582-0535

**Cripple Creek**

433 E. Carr Avenue/P. O. Box 1209  
 Cripple Creek, Colorado 80813  
 Phone: (719) 689-3362  
 Fax: (719) 689-3366

Colorado voters approved limited gaming in the three towns of Central City, Black Hawk and Cripple Creek in November 1990. Gaming establishments must be licensed by the state and are only allowed in specific areas of the three communities. The only games allowed are slot machines, poker and blackjack. The Constitutional amendment allowing limited gaming limits single wagers to no more than \$5, and only those persons 21 years of age or older are allowed to participate. Only 35 percent of the total square footage of a building may be devoted to gaming, with no more than 50 percent on a single floor. In addition, there can be no more than two non-contiguous licensed gaming areas on a single floor.

<b>FY 2005-2006 TAX YEAR BASIS</b>	
Total Devices	16,683
Total AGP	\$ 765,426,159
Gaming Taxes	\$ 106,131,460
No. of Accounts	46

**Colorado gaming revenue distribution:**

- 28% to the Colorado Historical Society for distribution as historical preservation grants; 20% (of the 28%) is distributed by the State Historical Society to the governing bodies of Cripple Creek, Central City and Black Hawk in proportion to the revenues generated in the respective cities; 80% (of the 28%) is used for historic preservation and restoration throughout the state.
- 12% to Gilpin and Teller County governments, in proportion to the gaming revenues generated in the respective counties; and
- 10% to the City governments of Black Hawk, Central City, and Cripple Creek, in proportion to the gaming revenues generated in the respective cities;
- 50.0% to the state General Fund, of which the following are designated:
  - 13% to the Local Government Limited Gaming Impact Fund,
  - \$19 million to the Colorado Travel & Tourism Promotion Fund (adjusted annually by rate of inflation), and
  - \$3 million to the New Jobs Incentives Cash Fund (adjusted annually by rate of inflation), and
  - \$1.5 million to the State Council on the Arts Cash Fund (adjusted annually by rate of inflation), and
  - \$500,000 to the Film Incentives Cash Fund (adjusted annually by rate of inflation), and
  - an annually determined amount to the Colorado Dept. of Transportation



**MICHIGAN**

Executive Director: Dan Gustafson

1500 Abbott Road, Suite 400  
 East Lansing, MI 48823  
 Phone: (517) 241-0040

Michigan has three (3) licensed casinos in the City of Detroit.

**State of Michigan wagering tax rate**

The tax rate paid to the State Gaming Casino Fund is 12.1%.

<b>Calendar Year 2006 Revenue Data</b>	
<b>Total Adjusted Gross Receipts</b>	<b>\$ 1,303,302,823</b>
<b>Total State Wagering Tax (12.1%)</b>	<b>\$ 157,699,642</b>

- Public Act 306 of 2004, effective September 1, 2004 amended PA 69, the Michigan Gaming Control and Revenue Act and increased the wagering taxes paid by the three Detroit casinos from 18% to 24%. The combined wagering tax rate paid to the State of Michigan by the Detroit casinos went from 8.1% to 12.1%. The additional 6% is divided between the State of Michigan and the City of Detroit. The City of Detroit's portion went from 9.9% to 11.9. Two thirds of the tax increase (4%) is paid to the State and one third (2%) to the City of Detroit. The Act provides that a State Wagering Tax be paid by the Detroit casino licensees to the State School Aid Fund to provide additional funding for K-12 public classroom education.



**NEVADA GAMING CONTROL BOARD**

1919 E. College Parkway  
 Carson City, Nevada 89706  
 Phone: (775) 684-7750

Senior Research Analyst: Frank Streshley

At the end of FY 05-06 there were over two hundred and seven thousand (207,569) slot machines in Nevada, over six thousand two hundred (6,232) table games and approximately one thousand (1,098) poker tables.

**Revenue data for FY 05-06**

Gaming Win (Statewide)	\$ 12,193,784,441
Slots	\$ 8,096,979,984
Table games	\$ 4,096,804,457
State Gaming Taxes	\$ 1,002,447,124

**Distribution of Funds**

General Fund	\$ 947,538,683
Dedicated Funds (schools, counties)	\$ 54,908,441

**STATE GAMING LICENSE FEE AND TAX RATE SCHEDULE  
 FOR NON RESTRICTED AND RESTRICTED LICENSEES**

**I. Nonrestricted Gaming License** Issued for the operation of games and/or tables only; or, for the operation of 16 or more slot machines only; or, for the operation of games and/or tables in conjunction with slot machines.

**A. Slot Machines:**

1. **Annual Tax (Nonrestricted Gaming License)**(NRS 463.385) \$250.00 per machine, payable in advance; computed on a prorated basis:

2. **Quarterly License Fee (Nonrestricted Gaming License)**(NRS 463.375) \$20.00 per machine, payable in advance; no proration.

**B. Games:**

1. **Annual License Fee (Nonrestricted Gaming License)**(NRS 463.380) Payable in advance; no proration, except that monthly proration will apply if the operation is new or the operation has been temporarily closed with the approval of the State Gaming Control Board.

Number of Games	Fee Due
1 game	\$100.00 total
2 games	\$200.00 total
3 games	\$400.00 total
4 games	\$750.00 total
5 games	\$1,750.00 total
6-7 games	\$3,000.00 total
8-10 games	\$6,000.00 total
11-13 games	\$650.00 for each game
14-16 games	\$1,000.00 for each game
17 or more games	\$16,000.00 plus \$200.00 for each game over 16



2. **Quarterly License Fee (Nonrestricted Gaming License)(NRS 463.383)** payable in advance; no proration

<b>For nonrestricted licensees operating 10 or less games</b>	
<b>Number of Games</b>	<b>Fee due</b>
1 game	\$12.50 total
2 games	\$25.00 total
3 games	\$50.00 total
4 games	\$93.75 total
5 games	\$218.75 total
6-7 games	\$375.00 total
8-10 games	\$750.00 total

<b>For nonrestricted licensees operating more than 10 games</b>	
<b>Number of Games</b>	<b>Fee due</b>
1-16 games	\$125.00 each game
17-26 games	\$2,000.00 plus \$1,200.00 for each game 17-26
27-35 games	\$14,000.00 plus \$700.00 for each game 27-35
36 or more games	\$20,300.00 plus \$25.00 for each game over 35

C. **Monthly Percentage Fee (Nonrestricted Gaming License)(NRS 463.370)** based on gross gaming revenue - payable on or before the 24th day of each month covering the preceding calendar month at the following rates:

- 3.5% of the first \$50,000 during the month, plus
- 4.5% of the next \$84,000 plus
- 6.75% of revenue exceeding \$134,000.

D. **Live Entertainment Tax (NRS 368A)**

Restricted licensees are subject to a Live Entertainment Tax if **all** of the following three criteria are met:

1. Live entertainment is offered on your premises.
2. An admission charge or drink minimum is collected.
3. The facility in which the live entertainment is provided has a maximum seating/occupancy capacity of at least 200 as determined by the state fire marshal or other official.

The tax is paid quarterly and is payable on or before the 10th day of the month following the end of the preceding calendar quarter.

Non-Restricted licensees who license more than 50 slot machines, more than 5 games or any combination thereof and offer live entertainment in a facility with a maximum occupancy/seating of less than 7500 are subject to a Live Entertainment Tax. For non-restricted locations who license less than 51 slot machines, less than 6 games or any combination thereof, the tax applies only if entertainment is provided in a facility with a maximum occupancy/seating of at least 200 and an admission charge is collected.

The tax rate is 10% of all amounts paid for food, refreshment, merchandise, and admission or similar charges while in live entertainment status. Live entertainment status commences either at the time entertainment starts or at the time when any charge such as admission, entertainment fee, minimum, cover, or similar charge is paid, whichever is earlier.



Non-Restricted licensees who offer live entertainment in an area with a maximum occupancy/seating of at least 7,500 are subject to a 5% tax on admission sales.

The tax for non-restricted licensees is payable on or before the 24th day of each month covering the preceding calendar month.

**II. "Restricted" Gaming License** Issued for the operation of not more than 15 slot machines and no other games.

**A. Slot Machines:**

1. **Annual Tax (Restricted Gaming License)** (NRS 463.385) \$250.00 per machine payable in advance; computed on a prorated basis:
2. **Quarterly License Fee (Restricted Gaming License)** (NRS 463.373) maximum \$1815, payable in advance; no proration

**NEW JERSEY**

New Jersey Casino Control Commission      **Director of Communications:** Daniel Heneghan  
 Tennessee Avenue and Boardwalk  
 Atlantic City, New Jersey 08401  
 Phone: (609) 441-3422

Eleven landbased (11) casinos were in operation in New Jersey at the end of Calendar Year 2006. Even though one casino closed in 2006, total industry revenues in New Jersey were up by 4 percent.

<b>Calendar Year 2006</b>	
<b>Gross Revenue</b>	\$ 5,219,098,995
<b>State Taxes ( 8%)</b>	\$ 417,527,920
<b>Reinvestment obligations *</b>	\$ 65,238,737

\*Casinos are required to reinvest 1.25% of gross revenues in projects approved by the Casino Reinvestment Development Authority.

**Use of Funds**

New Jersey law requires that the state tax, 8% of casino adjusted gross revenue, shall be used for programs aiding senior citizens and the disabled, specifically including a pharmaceutical drug assistance program, an annual cash credit toward utility costs, a transportation assistance program and others.



**SOUTH DAKOTA**

**Commission on Gaming**

221 West Capitol Avenue  
 Suite 101  
 Pierre, South Dakota 57501  
 Phone: (605) 773-6050  
 Fax: (605) 773-6053

**Executive Secretary:** Larry Eliason  
**Director of Operations/Enforcement:** Craig Sparrow

**Deadwood Office:**  
 696 Main Street, 2<sup>nd</sup> Floor  
 Phone: (605) 578-3074  
 Fax: (605) 578-2263

<b>DEADWOOD, SOUTH DAKOTA<sup>1</sup></b>		
<b>LANDBASED CASINO GAMING REVENUE</b>		
<b>GAMING ACTION</b>	<b>FY 05</b>	<b>FY 06</b>
Total Gaming Action	\$ 883,230,059	\$ 933,759,717
Won By Betters	801,619,938	848,396,651
Total Gross Revenue	81,610,121	85,363,066
LESS: City Slot Revenue	2,150,293	1,619,723
<b>Adjusted Gross Revenue</b>	<b>\$ 79,459,827</b>	<b>\$ 83,743,843</b>
Number of Licensed Devices	2,996	3,131
Support and Key Licensees	1,503	1,543
Number of Retail Locations	113	114

The tax rate is defined by SDCL 42-7B-28 and is 8% of the adjusted gross revenue. SDCL 42-7B-48 and 42-7B-48.1 establish the distribution structure of these taxes.

- 40% is transferred to the Department of Tourism
- 10% is paid to Lawrence County
- 50% remains in the Commission Fund

Each table game and slot machine, is assessed an annual device fee of \$2,000 payable before July 1, of each year. These device fees, all licensing fees, and all other miscellaneous revenue received are deposited with the state treasury in the Commission Fund.

The administrative costs of the Commission on Gaming are paid from the Commission Fund, which amounted to approximately 8.4% of total revenue collected in FY 06. In addition, \$100,000 is distributed to the State Historical Preservation Loan and Grant Fund. All other revenues remaining in the Commission Fund are then paid to the City of Deadwood until such time as the net municipal proceeds paid to the City of Deadwood equal \$6,800,000 for each calendar year.

In FY 06, the net municipal proceeds paid to the City of Deadwood reached \$6,800,000 and according to 42-7B-48.1, the distribution of funds in excess of this amount changed.

- 70% of excess transferred to the State's general fund
- 10% was distributed to other municipalities in Lawrence County (pro rata according to population)
- 10% distributed to school districts in Lawrence County (pro rata based upon previous year's average daily membership)
- 10% to City of Deadwood

The amount which is distributed to the school districts is offset by a dollar for dollar reduction in state aid which the district receives. This distribution resulted in \$1,544,676 being deposited in the State's general fund, \$220,668 being distributed to the other municipalities and \$220,668 to the school districts.

<sup>1</sup> In South Dakota, casino gaming is conducted only in the City of Deadwood.



# *Racetracks*

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**LIVE RACING FACILITY**  
**PARI-MUTUEL SLOT MACHINE GAMING**

**LOUISIANA**

By Act 721 of the 1997 Regular Session, the Legislature authorized slot machine gaming at live horse racing facilities in St. Landry, Bossier and Calcasieu Parishes. Voters approved slot machine gaming in those parishes and taxing districts have been authorized and established.

Slot machine gaming at Delta Downs in Calcasieu Parish commenced on February 13, 2002. Harrah's Racetrack & Casino in Bossier Parish commenced operation on May 21, 2003. Evangeline Downs in St. Landry Parish opened for slot machine gaming on December 19, 2003.

**Delta Downs Racetrack & Casino**

<b>Revenue for FY 05-06</b>	<b>TOTAL</b>
Delta Downs' AGR	\$ 142,112,519
Minus Purse Supplements (15%)	\$ 21,316,878
Minus Executive Committee Breeders Assn. (3%)	\$ 4,263,375
Taxable Net Slot Machine Proceeds	\$ 116,532,266
State Tax (18.5%)	\$ 21,558,469



**Harrah's Racetrack & Casino**

<b>Revenue for FY 05-06</b>	<b>TOTAL</b>
Harrah's Louisiana Downs' AGR	\$ 100,000,352
Minus Purse Supplements (15%)	\$ 15,000,053
Minus Executive Committee Breeders Assn. (3%)	\$ 3,000,010
Taxable Net Slot Machine Proceeds	\$ 82,000,289
State Tax (18.5%)	\$ 15,170,053

**Evangeline Downs**

<b>Revenue for FY 05-06</b>	<b>TOTAL</b>
Evangeline Downs' AGR	\$ 107,465,027
Minus Purse Supplements (15%)	\$ 16,119,754
Minus Executive Committee Breeders Assn. (3%)	\$ 3,223,950
Taxable Net Slot Machine Proceeds	\$ 88,121,323
State Tax (18.5%)	\$ 16,302,445

**Total State Tax.....\$ 53,030,967**



**OTHER STATES**

**DELAWARE**

State Lottery Office  
 McKee Business Park  
 1575 McKee Road, Suite 102  
 Dover, Delaware 19904-1903  
 Phone: (302) 739-5291

**Assistant Operations Manager:** Ed Parseghian

In December 1995, Video Lottery operations began at Delaware Park and Dover Downs. Delaware Park and Dover Downs now have 3,000 and 2,700 Video Lottery machines respectfully. Harrington Raceway, which has been operating since August 1996, now has approximately 1,591 Video Lottery machines. Since its start, the Delaware Video Lottery has contributed more than \$1.28 billion to the General Fund. The following revenue data was reported for FY 2005 -2006.

Amount Played (Cash & Credits wagered)		\$ 7,315,293,400
Amount Won (Cash and Credits wagered returned as winnings)		\$ 6,713,589,500
Lottery Net Proceeds		\$ 601,703,900
Track Commissions	48%	\$ 286,669,500
Purse Increases	11%	\$ 66,584,200
Vendor Fees	6%	\$ 33,887,200
State Share (Before operating expenses of Lottery & State Police)	35%	\$ 214,562,900

Revenue from Delaware Video Lottery games is distributed:

- Approximately 48% is paid to the three tracks as commissions for operating the games.
- Approximately 36% is contributed to the State General Fund to help pay for state services.
- Approximately 11% goes toward increasing the size of the horse race purses.
- Approximately 5% goes toward leasing, servicing and upgrading the games, and for monitoring the games with the Lottery's central computer system.



**IOWA**

Iowa Racing and Gaming Commission  
 717 East Court Avenue, Suite B  
 Des Moines, Iowa 50309  
 Phone: (515) 281-7352

**Administrator:** Jack Ketterer

In Iowa, slot machine gaming is conducted at one (1) horse track and two (2) dog tracks. The Iowa Racing and Gaming Commission determines the number and type of machines placed in operation. From the total revenue, the state retains 19%, while 1% is divided equally between the city and county. Revenue data is as follows for FY 2005 - 2006:

**FY 2005-2006**

Admissions	6,888,405
Casino Square Footage	154,221
Adjusted Gross Revenue	\$ 389,856,515
City Tax	1,949,283
County Tax	1,949,283
Gamblers Treatment	1,949,283
State Tax	81,416,974
Regulatory Fee	3,097,277
Daily License Fee	196,200

**MAINE**

Maine Gambling Control Board  
 87 State House Station  
 45 Commerce Drive, Suite #3  
 Augusta, Maine 04333-0087  
 Phone: (207) 626-3900  
 Email: Gambling.Board@maine.gov

**Executive Director:** Robert P. Welch

The Maine Gambling Control Board was created as a result of the “Governor’s Gambling Control Legislation,” enacted by the Legislature and signed into law by Governor John E. Baldacci on May 6, 2004. The Board oversees operations at the Racino at Bangor Historic Racetrack in Bangor, Maine which opened in November 2005.

<b>2006 State Revenue from Racino Operation - Bangor</b>			
<b>Gross Revenue</b>	<b>Net Revenue</b>	<b>1% Tax (Gross x .01)</b>	<b>39% Tax (Net-1%x.39)</b>
\$ 564,248,139	\$ 37,517,118	\$ 5,642,481	\$ 12,431,108

39% of slots revenue, as mandated by the Legislature is distributed as follows:

- 3% Gambling Control Board administration
- 10% Harness Racing purses
- 3% Sire Stakes Fund
- 3% Agricultural Fair Support Fund
- 10% Healthy Maine
- 2% University of Maine System Scholarships
- 1% Maine Community College System Scholarships
- 4% Fund to encourage racing at Maine commercial harness racing tracks
- 2% For first 48 months and 1% thereafter – Fund to stabilize the state’s off-track betting facilities
- 1% City of Bangor, host municipality



**NEW MEXICO**

New Mexico Gaming Control Board  
 4900 Alameda Blvd. NE  
 Albuquerque, New Mexico 87113  
 Phone: (505) 841-9700

**Executive Director:** John Monforte

The New Mexico Gaming Control Board was established in 1997. In New Mexico slot machine gaming is conducted at five (5) horse tracks. From the total revenue, 25% goes to the state. The following revenue data was collected for FY 2005 - 2006:

Gaming Machine Net Win	\$ 241,657,056
Gaming Tax	\$ 61,884,224
Amount Paid Into Horse Racing Purses	\$ 45,926,431
Amount Designated for Problem Gambling	\$ 574,080
Gaming Machines at end of FY 2006	3,212

**NEW YORK**

New York State Lottery  
 1 Broadway Center, Suite 600  
 Schenectady, New York 12301-7500  
 Phone: (518) 388-3400

**Executive Director:** Robert J. McLaughlin

The New York Lottery Division has authorized racetracks to install video lottery terminals (VLTs), with 10% of proceeds from these devices going to the Lottery to administer the games (to include the costs of terminal providers, central system, and Lottery personnel & administrative costs). Gaming facility operators receive a vendor fee as noted below, and the remainder of the proceeds goes to the Education Fund. The following information has been provided for FY06. The fiscal year in New York covers 4/1/2005 – 3/31/2006.

Current Number of Operating Racinos	5
Public/Private Arrangement	Publicly run video lottery terminals with commissions retained by operators
Active Licensed Facility Employees	Approximately 2,575
Net Machine Income (FY 2006)	\$ 315.7 million
Cash Transfers for State Education (FY 2006)	\$ 162.0 million
Revenue Retained by Operator	<ul style="list-style-type: none"> <li>• 32% commission, plus 8% marketing allowance on the first \$50 million annual net machine income.</li> <li>• 29% commission, plus 8% marketing allowance on annual net machine income between \$50-\$100 million.</li> <li>• 29% commission, plus 5% marketing allowance on annual net machine income between \$100-\$150 million.</li> <li>• 26% commission, plus 5% marketing allowance on annual net machine income exceeding \$150 million.</li> </ul>
How Taxes are Spent	Public Education
Legalization Date	2001
First Racino Opening Date	2004



**RHODE ISLAND**

Rhode Island Lottery Commission  
1425 Pontiac Avenue  
Cranston, Rhode Island 02920  
Phone: (401) 463-6500

**Executive Director:** Mr. Gerald S. Aubin

In Rhode Island, slot machine or video lottery gaming is conducted at two pari-mutuel facilities, Lincoln Park and Newport Grand. Lincoln Park has over 3,600 Video Lottery Terminals (VLTs) spread throughout three floors and Newport Grand has over 1,000 Video Lottery Terminals (VLTs) located throughout two floors. The following revenue data for the fiscal year ending June 30, 2006 was obtained from the Rhode Island Lottery's Comprehensive Annual Financial Report.

Total Sales	\$ 1,470,193,375
Commissions	160,092,955
Prize Awards Expense	1,053,690,887
Unclaimed Prize Recovery	188,028
Cost of Sales	1,213,595,814
Gross Profit	\$ 256,597,561
<hr/>	
Video Commissions - Detail	
Facilities	\$ 115,728,729
Technology Providers	28,526,878
Central Communications Provider	10,412,721
City/Town	5,032,080



**WEST VIRGINIA**

West Virginia Lottery Commission  
 312 MacCorkle Avenue S.E.  
 Post Office Box 2067  
 Charleston, West Virginia 25327  
 (304) 558-0500

**Deputy Dir. of Finance & Admin.:** James Toney

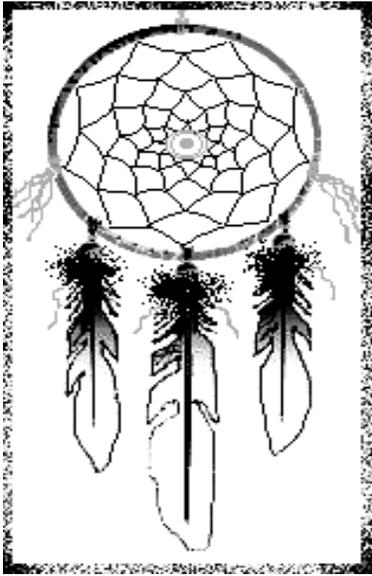
Racetrack Video Lottery games were implemented in 1994 when the West Virginia Legislature passed the Racetrack Video Lottery Act, making video lottery terminals available to the four racetracks in the state subject to passage of local referendums. In September 1994, three racetracks began operating with 1,200 video lottery machines. A fourth racetrack began video gaming in September 1997. Effective June 1999, legislative action has allowed mechanical reel coin drop machines. As of June 30, 2006, the West Virginia Lottery Commission had an average of 11,385 terminals available for play at the four racetracks in the state. The number of racetrack video lottery terminals at the four racetracks decreased from 11,799 in fiscal year 2005 to 11,385 in fiscal year 2006, or 3.5 percent. Sales increased from \$894.5 million in fiscal year 2005 to 942.3 million in fiscal year 2006, or 5.3 percent. In 2001, West Virginia passed the Limited Video Lottery Act, legalizing slot machines at bars and fraternal organizations. Locations are limited to five or ten machines, depending on the type of location (bars are limited to five machines each, and recognized fraternal organizations are limited to ten machines each).

Revenue for FY 2005 – 2006 is as follows:

Credits played	\$ 10,099,703,000
Credits won	<u>9,157,453,000</u>
Gross Terminal Revenue	\$ 942,250,000
Administrative Costs	\$ 17,524,000
Net Terminal Revenue	924,726,000
Commissions	508,326,000
Racetrack video lottery revenues available for distribution	\$ 416,400,000

FY 2005-2006 racetrack video lottery revenues paid or accrued for State funds to conform with legislation:

State Lottery Fund	\$ 130,125,000
State Excess Lottery Revenue Fund	221,202,000
Capital Reinvestment Fund	19,774,000
Tourism Promotion Fund	11,791,000
Development Office Promotion Fund	3,215,000
Research Challenge Fund	4,287,000
Capitol Renovation & Improvement Fund	5,895,000
Parking Garage Fund	1,036,000
Cultural Facilities & Capitol Resources Fund	1,500,000
Capitol Dome & Capitol Improvements Fund	6,575,000
Workers Compensation Debt Reduction Fund	<u>11,000,000</u>
Total non-operating distributions	\$ 416,400,000



# *Indian Gaming*



**INDIAN GAMING**

**CYPRESS BAYOU CASINO  
 CHITIMACHA TRIBE OF LOUISIANA  
 ST. MARY PARISH**

**Fiscal Year Ending September 30, 2006**

Total Casino Employees	1,594
Native American Employees	34
Employee Wages Paid	\$ 30,302,931.00
Social Security and Medicare Taxes (employee portion)	\$ 2,293,833.00
Unemployment Compensation Insurance	\$ 71,069.00
Advertising	\$ 2,457,795.00
Expenditures for goods and services	\$ 36,548,729.00
a. Paid to Louisiana vendors	\$ 25,218,623.01
b. Paid to out of state vendors	\$ 11,330,105.99
Number of Louisiana based vendors	1,711
Parish Contribution	\$ 1,500,000.00
Other Donations Within the State	\$ 18,251.00
State and/or Parish Sales Taxes	\$ 651,858.00

**GRAND CASINO COUSHATTA  
 COUSHATTA TRIBE OF LOUISIANA  
 ALLEN PARISH**

Total Casino Employees	Not Provided
Native American Employees	Not Provided
Employee Wages Paid	Not Provided
Social Security and Medicare Taxes (employee portion)	Not Provided
Unemployment Compensation Insurance	Not Provided
Advertising	Not Provided
Expenditures for goods and services	Not Provided
a. Paid to Louisiana vendors	Not Provided
b. Paid to out of state vendors	Not Provided
Number of Louisiana based vendors	Not Provided
Parish Contribution	Not Provided
Other Donations Within the State	Not Provided
State and/or Parish Sales Taxes	Not Provided



**PARAGON AVOUELLES  
TUNICA-BILOXI INDIAN TRIBE  
AVOUELLES PARISH**

Total Casino Employees	Not Provided
Native American Employees	Not Provided
Employee Wages Paid	Not Provided
Social Security and Medicare Taxes (employee portion)	Not Provided
Unemployment Compensation Insurance	Not Provided
Advertising	Not Provided
Expenditures for goods and services	Not Provided
a. Paid to Louisiana vendors	Not Provided
b. Paid to out of state vendors	Not Provided
Number of Louisiana based vendors	Not Provided
Parish Contribution	Not Provided
Other Donations Within the State	Not Provided
State and/or Parish Sales Taxes	Not Provided



**TRIBAL PARISH CONTRIBUTIONS  
AS REQUIRED BY THE TRIBAL/STATE COMPACT  
FY 05 - 06**

<b>Quarter</b>	<b>Coushatta Allen</b>	<b>Chitimacha St. Mary</b>	<b>Tunica-Biloxi Avoyelles</b>	<b>Total</b>
<b>1</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 339,593</b>	<b>\$ 339,593</b>
<b>2</b>	<b>0</b>	<b>0</b>	<b>434,896</b>	<b>434,896</b>
<b>3</b>	<b>0</b>	<b>0</b>	<b>554,590</b>	<b>554,590</b>
<b>4</b>	<b>0</b>	<b>0</b>	<b>333,741</b>	<b>333,741</b>
<b>Total</b>	<b>\$ 0*</b>	<b>\$ 0*</b>	<b>\$ 1,662,820</b>	<b>\$ 1,662,820</b>

Note: These proceeds were collected by the Office of Finance and Support Services, Division of Administration and are subsequently remitted to the local parish governments. \*Pursuant to the terms of existing compacts, funds are no longer deposited with the Division of Administration for redistribution.